



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: JEFFERSON WATER AND ELECTRIC DEPARTMENT

Principal Office: 121 WEST RACINE STREET  
P.O. BOX 396  
JEFFERSON, WI 53549

For the Year Ended: DECEMBER 31, 1999

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I, PAULA M. HEITZLER of  
(Person responsible for accounts)

\_\_\_\_\_,  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)

03/16/2000  
(Date)

OFFICE MANAGER \_\_\_\_\_  
(Title)

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## IDENTIFICATION AND OWNERSHIP

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**Exact Utility Name:** JEFFERSON WATER AND ELECTRIC DEPARTMENT

**Utility Address:** 121 WEST RACINE STREET

P.O. BOX 396

JEFFERSON, WI 53549

**When was utility organized?** 10/1/1901

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** PAULA M HEITZLER

**Title:** OFFICE MANAGER

**Office Address:**

121 WEST RACINE STREET

P.O. BOX 396

JEFFERSON, WI 53549

**Telephone:** (920) 674 - 7711

**Fax Number:** (920) 674 - 7713

**E-mail Address:** PHeitzler@WPPISYS.ORG

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** NONE

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** NONE

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:** 2/1/2000**Period covered by most recent audit:** 01/01/1999-12/31/1999

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**Names and titles of utility management including manager or superintendent:**

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**Name:** BRUCE FOLBRECHT**Title:** SUPERINTENDENT**Office Address:**

121 WEST RACINE STREET

P.O. BOX 396

JEFFERSON, WI 53549

**Telephone:** (920) 674 - 7711**Fax Number:** (920) 674 - 7713**E-mail Address:** BFolbrecht@WPPISYS.ORG

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**Name:** PAULA M HEITZLER**Title:** OFFICE MANAGER**Office Address:**

121 WEST RACINE STREET

P.O. BOX 396

JEFFERSON, WI 53549

**Telephone:** (920) 674 - 7711**Fax Number:** (920) 674 - 7713**E-mail Address:** PHeitzler@WPPISYS.ORG

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**Name of utility commission/committee:** JEFFERSON WATER AND ELECTRIC COMMISSION

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**Names of members of utility commission/committee:**

MR STEVE ADAMS

MR WILLIAM BRANDEL

MR ARNOLD BRAWDERS

MR RICHARD FISCHER

MRS SUZANNE JOHANN

MR KENNETH NELSON

MR JERRY TENNYSON

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

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## IDENTIFICATION AND OWNERSHIP

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**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**      NO

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**Provide the following information regarding the provider(s) of contract services:**

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	8,884,028	8,279,677	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	7,073,714	6,773,609	<b>2</b>
Depreciation Expense (403)	464,734	451,338	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	338,411	301,466	<b>5</b>
<b>Total Operating Expenses</b>	<b>7,876,859</b>	<b>7,526,413</b>	
<b>Net Operating Income</b>	<b>1,007,169</b>	<b>753,264</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>1,007,169</b>	<b>753,264</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	10,130	3,916	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	110,641	148,333	<b>10</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>11</b>
<b>Total Other Income</b>	<b>120,771</b>	<b>152,249</b>	
<b>Total Income</b>	<b>1,127,940</b>	<b>905,513</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	5,702	3,828	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>5,702</b>	<b>3,828</b>	
<b>Income Before Interest Charges</b>	<b>1,122,238</b>	<b>901,685</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	253,968	263,384	<b>14</b>
Amortization of Debt Discount and Expense (428)	12,844	15,048	<b>15</b>
Amortization of Premium on Debt--Cr. (429)			<b>16</b>
Interest on Debt to Municipality (430)	0	0	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)			<b>19</b>
<b>Total Interest Charges</b>	<b>266,812</b>	<b>278,432</b>	
<b>Net Income</b>	<b>855,426</b>	<b>623,253</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	8,483,187	7,897,743	<b>20</b>
Balance Transferred from Income (433)	855,426	623,253	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	37,534	37,809	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>9,301,079</b>	<b>8,483,187</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE	0	1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE	0	2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE	0	3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE	0	4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST	110,641	5
<b>Total (Acct. 419):</b>	<b>110,641</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE	0	6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE	0	7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
LEGISLATIVE ACTIVITY	5,702	8
<b>Total (Acct. 426):</b>	<b>5,702</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE	0	9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
LONG TERM DEBT DISCOUNT	37,534	10
<b>Total (Acct. 435)--Debit:</b>	<b>37,534</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215	0	11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE	0	12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)		14,185			<b>14,185</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold		4,055			<b>4,055</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>4,055</b>	<b>0</b>	<b>0</b>	<b>4,055</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>10,130</b>	<b>0</b>	<b>0</b>	<b>10,130</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	902,902	7,981,126	0	0	<b>8,884,028</b>	<b>1</b>
Less: interdepartmental sales	0	55,230	0	0	<b>55,230</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained		256			<b>256</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>902,902</b>	<b>7,925,640</b>	<b>0</b>	<b>0</b>	<b>8,828,542</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	128,288	12,197	<b>140,485</b>	<b>1</b>
Electric operating expenses	203,328	19,331	<b>222,659</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts			<b>0</b>	<b>8</b>
Electric utility plant accounts	828	78	<b>906</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts	41,556	(41,556)	<b>0</b>	<b>18</b>
All other accounts	104,656	9,950	<b>114,606</b>	<b>19</b>
<b>Total Payroll</b>	<b>478,656</b>	<b>0</b>	<b>478,656</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	17,427,867	16,476,282	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	4,641,718	4,300,227	2
<b>Net Utility Plant</b>	<b>12,786,149</b>	<b>12,176,055</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>12,786,149</b>	<b>12,176,055</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	2,308	3,521	8
Special Funds (125-128)	0	0	9
<b>Total Other Property and Investments</b>	<b>2,308</b>	<b>3,521</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	282,669	337,043	10
Special Deposits (132-134)	0	0	11
Working Funds (135)		0	12
Temporary Cash Investments (136)	2,335,081	2,326,865	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	668,875	615,312	15
Other Accounts Receivable (143)	7,668	9,251	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	67,933	52,041	18
Materials and Supplies (151-163)	183,368	181,414	19
Prepayments (165)	5,726	5,086	20
Interest and Dividends Receivable (171)	9,340	6,384	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>3,560,660</b>	<b>3,533,396</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	543,370	593,722	24
Other Deferred Debits (182-186)	0	0	25
<b>Total Deferred Debits</b>	<b>543,370</b>	<b>593,722</b>	
<b>Total Assets and Other Debits</b>	<b>16,892,487</b>	<b>16,306,694</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	476,070	470,935	<b>26</b>
Appropriated Earned Surplus (215)			<b>27</b>
Unappropriated Earned Surplus (216)	9,301,079	8,483,187	<b>28</b>
<b>Total Proprietary Capital</b>	<b>9,777,149</b>	<b>8,954,122</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	4,815,000	4,990,000	<b>29</b>
Advances from Municipality (223)	0	0	<b>30</b>
Other Long-Term Debt (224)	0	0	<b>31</b>
<b>Total Long-Term Debt</b>	<b>4,815,000</b>	<b>4,990,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	646,498	755,675	<b>33</b>
Payables to Municipality (233)	48,040	43,696	<b>34</b>
Customer Deposits (235)	247	447	<b>35</b>
Taxes Accrued (236)	283,990	251,087	<b>36</b>
Interest Accrued (237)	124,519	129,449	<b>37</b>
Matured Long-Term Debt (239)			<b>38</b>
Matured Interest (240)			<b>39</b>
Tax Collections Payable (241)			<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)	44,198	43,116	<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>1,147,492</b>	<b>1,223,470</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)	60,690	58,365	<b>43</b>
Other Deferred Credits (253)	0	0	<b>44</b>
<b>Total Deferred Credits</b>	<b>60,690</b>	<b>58,365</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>45</b>
Injuries and Damages Reserve (262)			<b>46</b>
Pensions and Benefits Reserve (263)			<b>47</b>
Miscellaneous Operating Reserves (265)			<b>48</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,092,156	1,080,737	<b>49</b>
<b>Total Liabilities and Other Credits</b>	<b>16,892,487</b>	<b>16,306,694</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	6,711,814	0	0	9,457,890	<b>1</b>
Utility Plant Purchased or Sold (102)					<b>2</b>
Utility Plant in Process of Reclassification (103)					<b>3</b>
Utility Plant Leased to Others (104)					<b>4</b>
Property Held for Future Use (105)					<b>5</b>
Completed Construction not Classified (106)	832,969			374,679	<b>6</b>
Construction Work in Progress (107)	50,515				<b>7</b>
<b>Total Utility Plant</b>	<b>7,595,298</b>	<b>0</b>	<b>0</b>	<b>9,832,569</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,163,583	0	0	3,478,135	<b>8</b>
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					<b>9</b>
Accumulated Provision for Depreciation of Property Held for Future Use (113)					<b>10</b>
Accumulated Provision for Amortization of Utility Plant in Service (114)					<b>11</b>
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					<b>12</b>
Accumulated Provision for Amortization of Property Held for Future Use (116)					<b>13</b>
<b>Total Accumulated Provision</b>	<b>1,163,583</b>	<b>0</b>	<b>0</b>	<b>3,478,135</b>	
<b>Net Utility Plant</b>	<b>6,431,715</b>	<b>0</b>	<b>0</b>	<b>6,354,434</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	1,049,225	3,251,002			<b>4,300,227</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	135,366	329,368			<b>464,734</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	5,866				<b>5,866</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
Transportation Clearing	6,540	15,816			<b>22,356</b>	<b>9</b>
Salvage	0	3,388			<b>3,388</b>	<b>10</b>
Other credits (specify):						<b>11</b>
Adjustments	150				<b>150</b>	<b>12</b>
<b>Total credits</b>	<b>147,922</b>	<b>348,572</b>	<b>0</b>	<b>0</b>	<b>496,494</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	32,829	100,984			<b>133,813</b>	<b>15</b>
Cost of removal	735	14,359			<b>15,094</b>	<b>16</b>
Other debits (specify):						<b>17</b>
Adjustments		6,096			<b>6,096</b>	<b>18</b>
<b>Total debits</b>	<b>33,564</b>	<b>121,439</b>	<b>0</b>	<b>0</b>	<b>155,003</b>	<b>19</b>
<b>Balance End of Year</b>	<b>1,163,583</b>	<b>3,478,135</b>	<b>0</b>	<b>0</b>	<b>4,641,718</b>	<b>20</b>
						<b>21</b>
						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
<b>Other (specify):</b>					
NONE	0	0	0	0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			167,194		167,194	164,203	3
<b>Total Electric Utility</b>					<b>167,194</b>	<b>164,203</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	167,194	164,203	1
Water utility (154)	16,174	17,211	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<b>183,368</b>	<b>181,414</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1991 MORTGAGE REVENUE BONDS	618	181	0	1
1993 MORTGAGE REVENUE BONDS REFUNDING	12,200	181.1	131,390	2
LOSS ON ADVANCE REFUNDING	37,534	181.2	411,980	3
<b>Total</b>			<b>543,370</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	251	0	4
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	470,935	1
<b>Changes during year (explain):</b>		
NEW STREET LIGHTS	5,135	2
<b>Balance end of year</b>	<b>476,070</b>	

**BONDS (ACCTS. 221 AND 222)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
1991 Mortgage Revenue Bonds	12/01/1991	07/01/2001	5.87%	280,000	<b>1</b>
1993 Refunding Bonds	11/01/1992	07/02/2016	4.15%	4,535,000	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>4,815,000</b>	
Total Reacquired Bonds (Account 222)				0	<b>3</b>

**Net amount of bonds outstanding December 31:      4,815,000**

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	----------------------------------	--	----------------------------------	---

NONE

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	251,087	1
<b>Accruals:</b>		
Charged water department expense	126,616	2
Charged electric department expense	211,795	3
Charged sewer department expense		4
<b>Other (explain):</b>		
Joint Sewer Charges	2,423	5
<b>Total Accruals and other credits</b>	<b>340,834</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	251,087	6
Social Security taxes	29,534	7
PSC Remainder Assessment	10,345	8
<b>Other (explain):</b>		
Wis. Gross Receipts Tax	16,965	9
<b>Total payments and other debits</b>	<b>307,931</b>	
<b>Balance end of year</b>	<b>283,990</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1991 MORTGAGE REVENUE BOND	13,029	22,028	26,058	8,999	1
1993 REFUNDING BONDS	116,420	231,940	232,840	115,520	2
<b>Subtotal</b>	<b>129,449</b>	<b>253,968</b>	<b>258,898</b>	<b>124,519</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
blank	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>129,449</b>	<b>253,968</b>	<b>258,898</b>	<b>124,519</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	785,887	294,850	0	0	0	<b>1,080,737</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	1,063	2,108				<b>3,171</b>	<b>2</b>
For Mains		8,248				<b>8,248</b>	<b>3</b>
<b>Other (specify):</b>							
NONE						<b>0</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>786,950</b>	<b>305,206</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,092,156</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	<b>6</b>

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS	2,308	2
<b>Total (Acct. 124):</b>	<b>2,308</b>	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE		6
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		7
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	267,550	9
Electric	401,325	10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>668,875</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work	7,668	14
<b>Other (specify):</b>		
NONE		15
<b>Total (Acct. 143):</b>	<b>7,668</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Receivables from Municipality (145):</b>		
TAX ROLL	24,430	16
JOINT SEWER BILL	43,503	17
<b>Total (Acct. 145):</b>	<b>67,933</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCE	5,726	18
<b>Total (Acct. 165):</b>	<b>5,726</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		19
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		20
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		21
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		22
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		23
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
DEC.'S SEWER BILLS DUE IN JAN.	48,040	24
<b>Total (Acct. 233):</b>	<b>48,040</b>	
<b>Other Deferred Credits (253):</b>		
NONE		25
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	6,710,127	9,392,850	0	0	<b>16,102,977</b>	<b>1</b>
Materials and Supplies	16,692	165,698	0	0	<b>182,390</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	1,106,404	3,364,568	0	0	<b>4,470,972</b>	<b>4</b>
Customer Advances for Construction		59,528			<b>59,528</b>	<b>5</b>
Contributions in Aid of Construction	786,418	300,028	0	0	<b>1,086,446</b>	<b>6</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>4,833,997</b>	<b>5,834,424</b>	<b>0</b>	<b>0</b>	<b>10,668,421</b>	
Net Operating Income	312,189	694,980	0	0	<b>1,007,169</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>6.46%</b>	<b>11.91%</b>	<b>N/A</b>	<b>N/A</b>	<b>9.44%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	473,502	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	8,892,133	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>9,365,635</b>	
<b>Net Income</b>		
Net Income	855,426	5
<b>Percent Return on Proprietary Capital</b>	<b>9.13%</b>	

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## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

July 24, 2000

Ms. Paula M. Heitzler, Office Manager  
Jefferson Water and Electric Department  
121 West Racine Street  
P.O. Box 396  
Jefferson, WI 53549-0396

1999 Analytical Review DWCCA-2750-ELE

Dear Ms. Heitzler:

The Public Service Commission has completed their analytical review of your 1999 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1999 annual report.

Thank you for your efforts in preparing your 1999 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

ELE:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\no prob  
CEM.doc

cc: Mr. Steve Adams

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	883,303	1
<b>Total Sales of Water</b>	<b>883,303</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	1,705	2
Miscellaneous Service Revenues (471)	585	3
Rents from Water Property (472)	9,600	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	7,709	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>19,599</b>	
<b>Total Operating Revenues</b>	<b>902,902</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	0	8
Pumping Expenses (620-633)	78,007	9
Water Treatment Expenses (640-652)	46,115	10
Transmission and Distribution Expenses (660-678)	61,935	11
Customer Accounts Expenses (901-905)	18,110	12
Sales Expenses (910)	10,760	13
Administrative and General Expenses (920-932)	113,804	14
<b>Total Operation and Maintenance Expenses</b>	<b>328,731</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	135,366	15
Amortization Expense (404-407)		16
Taxes (408)	126,616	17
<b>Total Other Operating Expenses</b>	<b>261,982</b>	
<b>Total Operating Expenses</b>	<b>590,713</b>	
<b>NET OPERATING INCOME</b>	<b>312,189</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	2,195	137,479	394,749	4
Commercial	290	55,299	117,415	5
Industrial	27	255,343	288,360	6
<b>Total Metered Sales to General Customers (461)</b>	<b>2,512</b>	<b>448,121</b>	<b>800,524</b>	
Private Fire Protection Service (462)	24		20,616	7
Public Fire Protection Service (463)			0	8
Other Sales to Public Authorities (464)	39	34,849	62,163	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>2,575</b>	<b>482,970</b>	<b>883,303</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	0	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>0</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,705	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,705</b>	
<b>Miscellaneous Service Revenues (471):</b>		
PRIVATE WELL PERMITS	585	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>585</b>	
<b>Rents from Water Property (472):</b>		
CABLE TV RENTAL @ WELL #4	9,600	8
<b>Total Rents from Water Property (472)</b>	<b>9,600</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	7,709	10
<b>Other (specify):</b>		
NONE		11
<b>Total Other Water Revenues (474)</b>	<b>7,709</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
<b>Total Source of Supply Expenses</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	55,230	17
Pumping Labor and Expenses (624)	3,890	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	9,253	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	169	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	9,465	25
<b>Total Pumping Expenses</b>	<b>78,007</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)		26
Chemicals (641)	20,751	27

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)	21,809	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	3,555	33
<b>Total Water Treatment Expenses</b>	<b>46,115</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)		34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)	8,716	36
Meter Expenses (663)	6,164	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)		39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	1,266	43
Maintenance of Transmission and Distribution Mains (673)	32,729	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	8,658	46
Maintenance of Meters (676)	2,685	47
Maintenance of Hydrants (677)	1,717	48
Maintenance of Miscellaneous Plant (678)		49
<b>Total Transmission and Distribution Expenses</b>	<b>61,935</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)		50
Meter Reading Labor (902)	5,603	51
Customer Records and Collection Expenses (903)	12,507	52
Uncollectible Accounts (904)		53

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)		<b>54</b>
<b>Total Customer Accounts Expenses</b>	<b>18,110</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)	10,760	<b>55</b>
<b>Total Sales Expenses</b>	<b>10,760</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	30,182	<b>56</b>
Office Supplies and Expenses (921)	12,849	<b>57</b>
Administrative Expenses Transferred--Credit (922)		<b>58</b>
Outside Services Employed (923)	11,057	<b>59</b>
Property Insurance (924)	1,354	<b>60</b>
Injuries and Damages (925)	6,859	<b>61</b>
Employee Pensions and Benefits (926)	37,229	<b>62</b>
Regulatory Commission Expenses (928)	4,120	<b>63</b>
Duplicate Charges--Credit (929)		<b>64</b>
Miscellaneous General Expenses (930)	172	<b>65</b>
Rents (931)		<b>66</b>
Maintenance of General Plant (932)	9,982	<b>67</b>
<b>Total Administrative and General Expenses</b>	<b>113,804</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>328,731</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		118,762	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,423	<b>2</b>
<b>Net property tax equivalent</b>		<b>116,339</b>	
Social Security		9,449	<b>3</b>
PSC Remainder Assessment		828	<b>4</b>
Other (specify): NONE			<b>5</b>
<b>Total tax expense</b>		<b>126,616</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Jefferson				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.225060				3
County tax rate	mills		5.353583				4
Local tax rate	mills		6.769393				5
School tax rate	mills		13.121978				6
Voc. school tax rate	mills		1.664642				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>27.134656</b>				10
Less: state credit	mills		1.776997				11
<b>Net tax rate</b>	mills		<b>25.357659</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>6.769393</b>				14
<b>Combined School Tax Rate</b>	mills		<b>14.786620</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>21.556013</b>				17
<b>Total Tax Rate</b>	mills		<b>27.134656</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.794409</b>				19
<b>Total tax net of state credit</b>	mills		<b>25.357659</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>20.144351</b>				21
Utility Plant, Jan. 1	\$	<b>6,773,027</b>	6,773,027				22
Materials & Supplies	\$	<b>17,211</b>	17,211				23
<b>Subtotal</b>	\$	<b>6,790,238</b>	<b>6,790,238</b>				24
Less: Plant Outside Limits	\$	<b>156,356</b>	156,356				25
<b>Taxable Assets</b>	\$	<b>6,633,882</b>	<b>6,633,882</b>				26
Assessment Ratio	dec.		0.888700				27
<b>Assessed Value</b>	\$	<b>5,895,531</b>	<b>5,895,531</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>20.144351</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>118,762</b>	<b>118,762</b>				30
Tax Equivalent per 1994 PSC Report	\$	87,550					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>118,762</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	19,574		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	206,522		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>226,096</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	40,440		12
Structures and Improvements (321)	586,159		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	477,096		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	52,073		20
<b>Total Pumping Plant</b>	<b>1,155,768</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	58,829		23
<b>Total Water Treatment Plant</b>	<b>58,829</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	8,465		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			19,574	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			206,522	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>226,096</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			40,440	12
Structures and Improvements (321)			586,159	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			477,096	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			52,073	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>1,155,768</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			58,829	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>58,829</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			8,465	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	1,214,186		26
Transmission and Distribution Mains (343)	2,702,789		27
Fire Mains (344)	0		28
Services (345)	454,241	2,422	29
Meters (346)	279,114	7,433	30
Hydrants (348)	305,380		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>4,964,175</b>	<b>9,855</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	2,414		33
Structures and Improvements (390)	46,336		34
Office Furniture and Equipment (391)	21,583		35
Computer Equipment (391.1)	53,768	3,147	36
Transportation Equipment (392)	58,663	6,302	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	38,507	19,734	39
Laboratory Equipment (395)	7,953		40
Power Operated Equipment (396)	2,169		41
Communication Equipment (397)	61,086	275	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	11,094	733	44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>303,573</b>	<b>30,191</b>	
<b>Total utility plant in service directly assignable</b>	<b>6,708,441</b>	<b>40,046</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>6,708,441</b>	<b>40,046</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)		(3,844)	1,210,342	26
Transmission and Distribution Mains (343)	15,651		2,687,138	27
Fire Mains (344)			0	28
Services (345)	5,587		451,076	29
Meters (346)	5,438		281,109	30
Hydrants (348)	4,204		301,176	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>30,880</b>	<b>(3,844)</b>	<b>4,939,306</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			2,414	33
Structures and Improvements (390)			46,336	34
Office Furniture and Equipment (391)			21,583	35
Computer Equipment (391.1)	1,795		55,120	36
Transportation Equipment (392)			64,965	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			58,241	39
Laboratory Equipment (395)			7,953	40
Power Operated Equipment (396)			2,169	41
Communication Equipment (397)	154		61,207	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			11,827	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>1,949</b>	<b>0</b>	<b>331,815</b>	
<b>Total utility plant in service directly assignable</b>	<b>32,829</b>	<b>(3,844)</b>	<b>6,711,814</b>	
Common Utility Plant Allocated to Water Department			0	46
<b>Total utility plant in service</b>	<b>32,829</b>	<b>(3,844)</b>	<b>6,711,814</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			<b>1</b>
Collecting and Impounding Reservoirs (312)	0			<b>2</b>
Lake, River and Other Intakes (313)	0			<b>3</b>
Wells and Springs (314)	32,714	2.12%	4,378	<b>4</b>
Infiltration Galleries and Tunnels (315)	0			<b>5</b>
Supply Mains (316)	0			<b>6</b>
Other Water Source Plant (317)	0			<b>7</b>
<b>Total Source of Supply Plant</b>	<b>32,714</b>		<b>4,378</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	122,119	2.50%	14,654	<b>8</b>
Boiler Plant Equipment (322)	0			<b>9</b>
Other Power Production Equipment (323)	0			<b>10</b>
Steam Pumping Equipment (324)	0			<b>11</b>
Electric Pumping Equipment (325)	122,036	5.00%	23,855	<b>12</b>
Diesel Pumping Equipment (326)	0			<b>13</b>
Hydraulic Pumping Equipment (327)	0			<b>14</b>
Other Pumping Equipment (328)	2,234	4.29%	2,234	<b>15</b>
<b>Total Pumping Plant</b>	<b>246,389</b>		<b>40,743</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0			<b>16</b>
Water Treatment Equipment (332)	18,426	6.67%	3,924	<b>17</b>
<b>Total Water Treatment Plant</b>	<b>18,426</b>		<b>3,924</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			<b>18</b>
Distribution Reservoirs and Standpipes (342)	149,172	2.00%	24,245	<b>19</b>
Transmission and Distribution Mains (343)	193,310	0.80%	21,560	<b>20</b>
Fire Mains (344)	0			<b>21</b>
Services (345)	110,915	2.13%	9,642	<b>22</b>
Meters (346)	77,861	4.35%	12,185	<b>23</b>
Hydrants (348)	27,867	1.33%	4,034	<b>24</b>
Other Transmission and Distribution Plant (349)	0			<b>25</b>
<b>Total Transmission and Distribution Plant</b>	<b>559,125</b>		<b>71,666</b>	

# ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					37,092	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	37,092	
321					136,773	8
322					0	9
323					0	10
324					0	11
325					145,891	12
326					0	13
327					0	14
328					4,468	15
	0	0	0	0	287,132	
331					0	16
332					22,350	17
	0	0	0	0	22,350	
341					0	18
342					173,417	19
343	15,651				199,219	20
344					0	21
345	5,587	735			114,235	22
346	5,438			150	84,758	23
348	4,204				27,697	24
349					0	25
	30,880	735	0	150	599,326	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	16,525	2.86%	1,325	<b>26</b>
Office Furniture and Equipment (391)	6,879	8.33%	1,798	<b>27</b>
Computer Equipment (391.1)	42,104	14.29%	7,780	<b>28</b>
Transportation Equipment (392)	47,548	18.00%	6,539	<b>29</b>
Stores Equipment (393)	0			<b>30</b>
Tools, Shop and Garage Equipment (394)	30,942	7.14%	3,454	<b>31</b>
Laboratory Equipment (395)	2,358	5.00%	398	<b>32</b>
Power Operated Equipment (396)	2,169	10.00%		<b>33</b>
Communication Equipment (397)	44,046	8.33%	5,093	<b>34</b>
SCADA Equipment (397.1)	0			<b>35</b>
Miscellaneous Equipment (398)	0	5.00%	674	<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<b>192,571</b>		<b>27,061</b>	
<b>Total accum. prov. directly assignable</b>	<b>1,049,225</b>		<b>147,772</b>	
 Common Utility Plant Allocated to Water Department	 0			 <b>38</b>
 <b>Total accum. prov. for depreciation</b>	 <b>1,049,225</b>		 <b>147,772</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					17,850	26
391					8,677	27
391.1	1,795				48,089	28
392					54,087	29
393					0	30
394					34,396	31
395					2,756	32
396					2,169	33
397	154				48,985	34
397.1					0	35
398					674	36
399					0	37
	1,949	0	0	0	217,683	
	32,829	735	0	150	1,163,583	
					0	38
	32,829	735	0	150	1,163,583	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			46,536	46,536	1
February			38,825	38,825	2
March			42,044	42,044	3
April			42,644	42,644	4
May			45,774	45,774	5
June			42,060	42,060	6
July			49,848	49,848	7
August			44,157	44,157	8
September			44,060	44,060	9
October			42,627	42,627	10
November			38,021	38,021	11
December			37,440	37,440	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>514,036</b>	<b>514,036</b>	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				514,036	16
Less: Water sold				482,970	17
Losses and unaccounted for				31,066	18
Percent unaccounted for to the nearest whole percent (%)				6%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				2,758	21
Date of maximum: 1/6/1999					22
Cause of maximum:					23
Watermain Breaks					
Minimum gallons pumped by all methods in any one day during reporting year				725	24
Date of minimum: 11/26/1999					25
Total KWH used for pumping for the year				855,492	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
SOUTH MAIN AT ROCK RIVER	2	854	12	1,368,000	Yes	<b>1</b>
RACINE STREET BY PLANT	3	838	12	1,044,000	Yes	<b>2</b>
SOUTH MARSHALL WEST MILWAU	4	735	18	2,000,000	Yes	<b>3</b>
EAST CHURCH STREET	5	924	16	1,500,000	Yes	<b>4</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	BOOSTER 11	BOOSTER 2	BOOSTER 3	<b>1</b>
Location	WELL 5	WELL 2	WELL 2	<b>2</b>
Purpose	B	B	B	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	AMERICAN	FM	FM	<b>5</b>
Year Installed	1996	1990	1990	<b>6</b>
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	<b>7</b>
Actual Capacity (gpm)	825	1,150	1,150	<b>8</b>
Pump Motor or Standby Engine Mfr	GE	TECO	TECO	<b>9</b>
Year Installed	1996	1990	1990	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	50	100	100	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	BOOSTER 5	BOOSTER 6	BOOSTER 8	<b>14</b>
Location	WELL 3	WELL 3	WELL 4	<b>15</b>
Purpose	B	B	B	<b>16</b>
Destination	D	D	D	<b>17</b>
Pump Manufacturer	FM	FM	FM	<b>18</b>
Year Installed	1950	1950	1992	<b>19</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	<b>20</b>
Actual Capacity (gpm)	600	1,200	1,000	<b>21</b>
Pump Motor or Standby Engine Mfr	FM	US	MARATHON	<b>22</b>
Year Installed	1950	1950	1992	<b>23</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>24</b>
Horsepower	30	75	75	<b>25</b>

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	BOOSTER 9	WELL 2	WELL 3	<b>1</b>
Location	WELL 4	S MAIN AT ROCK RIVER	RACINE ST BY PLANT	<b>2</b>
Purpose	B	P	P	<b>3</b>
Destination	D	R	R	<b>4</b>
Pump Manufacturer	FM	PEERLESS	JACKSON	<b>5</b>
Year Installed	1992	1990	1950	<b>6</b>
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	1,000	950	800	<b>8</b>
Pump Motor or Standby Engine Mfr	MARATHON	US MOTOR	GE	<b>9</b>
Year Installed	1992	1990	1950	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	75	30	30	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	WELL 4	WELL 5		<b>14</b>
Location	MARSHALL W MILWAUKEE	EAST CHURCH STREET		<b>15</b>
Purpose	P	P		<b>16</b>
Destination	R	R		<b>17</b>
Pump Manufacturer	WORTHINGTON	AMERICAN		<b>18</b>
Year Installed	1960	1996		<b>19</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE		<b>20</b>
Actual Capacity (gpm)	1,400	950		<b>21</b>
Pump Motor or Standby Engine Mfr	IDEAL	GE		<b>22</b>
Year Installed	1960	1996		<b>23</b>
Type	ELECTRIC	ELECTRIC		<b>24</b>
Horsepower	75	60		<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	TANK #1	TANK 2	WELL 2 RESERVOIR 1	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	4
Year constructed	1998	1971	1990	5
				6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	7
				8
Elevation difference in feet (See Headnote 3.)	150	150	150	9
				10
Total capacity in gallons	750,000	750,000	75,000	11
				12
<b>WATER TREATMENT PLANT</b>				13
Disinfection, type of equipment (gas, liquid, powder, other)			LIQUID	14
				15
Points of application (wellhouse, central facilities, booster station, other)			WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)			NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			1.1000	20
				21
Is a corrosion control chemical used (yes, no)?			Y	22
				23
Is water fluoridated (yes, no)?			Y	24
				25

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	WELL 3 RESERVOIR	WELL 3 RESERVOIR 1	WELL 4 RESERVOIR 1	<b>1</b>
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	<b>4</b>
				<b>5</b>
Year constructed	1910	1910	1960	<b>6</b>
				<b>7</b>
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	<b>8</b>
				<b>9</b>
Elevation difference in feet (See Headnote 3.)	250	250	250	<b>10</b>
Total capacity in gallons	75,000	100,000	180,000	<b>11</b>
<b>WATER TREATMENT PLANT</b>				<b>12</b>
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID	LIQUID	<b>13</b>
				<b>14</b>
Points of application (wellhouse, central facilities, booster station, other)		WELLHOUSE	WELLHOUSE	<b>15</b>
				<b>16</b>
Filters, type (gravity, pressure, other, none)		NONE	NONE	<b>17</b>
				<b>18</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		1.1000	1.7000	<b>19</b>
				<b>20</b>
Is a corrosion control chemical used (yes, no)?		Y	Y	<b>21</b>
				<b>22</b>
Is water fluoridated (yes, no)?		Y	Y	<b>23</b>
				<b>24</b>
				<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	WELL 5 RESERVOIR 1		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		4
			5
Year constructed	1996		6
			7
Primary material (earthen, steel, concrete, other)	CONCRETE		8
			9
Elevation difference in feet (See Headnote 3.)	150		10
			11
Total capacity in gallons	93,000		12
<b>WATER TREATMENT PLANT</b>			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.7000		20
			21
Is a corrosion control chemical used (yes, no)?	Y		22
			23
Is water fluoridated (yes, no)?	Y		24
			25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	36,995	0	1,220	0	35,775	1
M	D	6.000	73,600	0	1,965	0	71,635	2
M	D	8.000	36,738	0	1,420	0	35,318	3
M	D	10.000	40,542	0	2,065	0	38,477	4
M	D	12.000	10,815	0	0	0	10,815	5
<b>Total Within Municipality</b>			<b>198,690</b>	<b>0</b>	<b>6,670</b>	<b>0</b>	<b>192,020</b>	
M	D	4.000	400	0	0	0	400	6
M	D	6.000	4,260	0	0	0	4,260	7
M	D	8.000	500	0	0	0	500	8
M	D	12.000	4,795	0	0	0	4,795	9
<b>Total Outside of Municipality</b>			<b>9,955</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,955</b>	
<b>Total Utility</b>			<b>208,645</b>	<b>0</b>	<b>6,670</b>	<b>0</b>	<b>201,975</b>	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	564	0	64	0	500	21	1
M	0.750	678	0	4	0	674	8	2
L	1.000	4	0	1	0	3		3
M	1.000	920	31	10	0	941	150	4
M	1.250	18	0	1	0	17	11	5
M	1.500	78	0	0	0	78	4	6
M	2.000	55	1	0	0	56	3	7
M	4.000	27	0	2	0	25	2	8
M	6.000	19	0	0	0	19		9
M	8.000	8	0	0	0	8	1	10
M	10.000	4	0	0	0	4		11
<b>Total Utility</b>		<b>2,375</b>	<b>32</b>	<b>82</b>	<b>0</b>	<b>2,325</b>	<b>200</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,540	49	64	2	2,527	97	1
0.750	7	0	0	0	7	0	2
1.000	89	5	2	0	92	10	3
1.500	14	1	0	0	15	2	4
2.000	55	3	0	0	58	6	5
3.000	3	0	0	0	3	1	6
4.000	4	0	0	0	4	2	7
6.000	5	0	0	0	5	1	8
<b>Total:</b>	<b>2,717</b>	<b>58</b>	<b>66</b>	<b>2</b>	<b>2,711</b>	<b>119</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,192	195	7	15	1	117	2,527	1
0.750	1	0	0	0	0	6	7	2
1.000	8	59	8	4	1	12	92	3
1.500	0	8	0	3	1	3	15	4
2.000	0	24	8	14	1	11	58	5
3.000	0	0	0	1	0	2	3	6
4.000	0	0	0	3	0	1	4	7
6.000	0	0	4	1	0	0	5	8
<b>Total:</b>	<b>2,201</b>	<b>286</b>	<b>27</b>	<b>41</b>	<b>4</b>	<b>152</b>	<b>2,711</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	10				10	<b>1</b>
Within Municipality	221		5	2	218	<b>2</b>
<b>Total Fire Hydrants</b>	<b>231</b>	<b>0</b>	<b>5</b>	<b>2</b>	<b>228</b>	
<b>Flushing Hydrants</b>						
	46		3	(1)	42	<b>3</b>
<b>Total Flushing Hydrants</b>	<b>46</b>	<b>0</b>	<b>3</b>	<b>(1)</b>	<b>42</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	150
Number of distribution system valves end of year:	495
Number of distribution valves operated during year:	250

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## WATER OPERATING SECTION FOOTNOTES

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### Water Utility Plant in Service (Page W-08)

Acct. #342: Had to adjust retainage for contactor on the new North Water Tower.

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### Meters (Page W-19)

Adjustment of 2-5/8" water meters per updated count.

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### Hydrants and Distribution System Valves (Page W-20)

Adjustments are due to actual count taken.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Electricity</b>		
Sales of Electricity (440-448)	7,893,905	1
<b>Total Sales of Electricity</b>	<b>7,893,905</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	9,898	2
Miscellaneous Service Revenues (451)	3,260	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	71,355	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	2,708	7
<b>Total Other Operating Revenues</b>	<b>87,221</b>	
<b>Total Operating Revenues</b>	<b>7,981,126</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-557)	6,141,701	8
Transmission Expenses (560-573)	0	9
Distribution Expenses (580-598)	313,097	10
Customer Accounts Expenses (901-905)	62,150	11
Sales Expenses (911-916)	19,462	12
Administrative and General Expenses (920-932)	208,573	13
<b>Total Operation and Maintenance Expenses</b>	<b>6,744,983</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	329,368	14
Amortization Expense (404-407)		15
Taxes (408)	211,795	16
<b>Total Other Expenses</b>	<b>541,163</b>	
<b>Total Operating Expenses</b>	<b>7,286,146</b>	
<b>NET OPERATING INCOME</b>	<b>694,980</b>	

**OTHER OPERATING REVENUES (ELECTRIC)**

1. Report revenues relating to each account and fully describe each item using other than the account title.  
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	9,898	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>9,898</b>	
<b>Miscellaneous Service Revenues (451):</b>		
NSF CHECK CHARGES AND DISCONNECT FEES	3,260	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>3,260</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
POLE CONTACTS-AMERITECH AND CHARTER COMMUNICATIONS & RENTAL OF BUILDING	71,355	5
<b>Total Rent from Electric Property (454)</b>	<b>71,355</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
1 1/2% SALES TAX DISCOUNT	2,708	7
<b>Total Other Electric Revenues (456)</b>	<b>2,708</b>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
<b>POWER PRODUCTION EXPENSES</b>	
<b>STEAM POWER GENERATION EXPENSES</b>	
Operation Supervision and Engineering (500)	1
Fuel (501)	2
Steam Expenses (502)	3
Steam from Other Sources (503)	4
Steam Transferred -- Credit (504)	5
Electric Expenses (505)	6
Miscellaneous Steam Power Expenses (506)	7
Rents (507)	8
Maintenance Supervision and Engineering (510)	9
Maintenance of Structures (511)	10
Maintenance of Boiler Plant (512)	11
Maintenance of Electric Plant (513)	12
Maintenance of Miscellaneous Steam Plant (514)	13
<b>Total Steam Power Generation Expenses</b>	<b>0</b>
<b>HYDRAULIC POWER GENERATION EXPENSES</b>	
Operation Supervision and Engineering (535)	14
Water for Power (536)	15
Hydraulic Expenses (537)	16
Electric Expenses (538)	17
Miscellaneous Hydraulic Power Generation Expenses (539)	18
Rents (540)	19
Maintenance Supervision and Engineering (541)	20
Maintenance of Structures (542)	21
Maintenance of Reservoirs, Dams and Waterways (543)	22
Maintenance of Electric Plant (544)	23
Maintenance of Miscellaneous Hydraulic Plant (545)	24
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>
<b>OTHER POWER GENERATION EXPENSES</b>	
Operation Supervision and Engineering (546)	25
Fuel (547)	26
Generation Expenses (548)	27

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>POWER PRODUCTION EXPENSES</b>		
<b>OTHER POWER GENERATION EXPENSES</b>		
Miscellaneous Other Power Generation Expenses (549)		28
Rents (550)		29
Maintenance Supervision and Engineering (551)		30
Maintenance of Structures (552)		31
Maintenance of Generating and Electric Plant (553)		32
Maintenance of Miscellaneous Other Power Generating Plant (554)		33
<b>Total Other Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (555)	6,141,701	34
System Control and Load Dispatching (556)		35
Other Expenses (557)		36
<b>Total Other Power Supply Expenses</b>	<b>6,141,701</b>	
<b>Total Power Production Expenses</b>	<b>6,141,701</b>	
<b>TRANSMISSION EXPENSES</b>		
Operation Supervision and Engineering (560)		37
Load Dispatching (561)		38
Station Expenses (562)		39
Overhead Line Expenses (563)		40
Underground Line Expenses (564)		41
Miscellaneous Transmission Expenses (566)		42
Rents (567)		43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)		46
Maintenance of Overhead Lines (571)		47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
<b>Total Transmission Expenses</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (580)		50

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>DISTRIBUTION EXPENSES</b>		
Load Dispatching (581)		51
Station Expenses (582)	143,625	52
Overhead Line Expenses (583)	7,645	53
Underground Line Expenses (584)	755	54
Street Lighting and Signal System Expenses (585)	37,991	55
Meter Expenses (586)	7,740	56
Customer Installations Expenses (587)		57
Miscellaneous Distribution Expenses (588)	21,370	58
Rents (589)		59
Maintenance Supervision and Engineering (590)		60
Maintenance of Structures (591)		61
Maintenance of Station Equipment (592)		62
Maintenance of Overhead Lines (593)	60,440	63
Maintenance of Underground Lines (594)	31,605	64
Maintenance of Line Transformers (595)	479	65
Maintenance of Street Lighting and Signal Systems (596)		66
Maintenance of Meters (597)	1,447	67
Maintenance of Miscellaneous Distribution Plant (598)		68
<b>Total Distribution Expenses</b>	<b>313,097</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)		69
Meter Reading Expenses (902)	21,632	70
Customer Records and Collection Expenses (903)	40,263	71
Uncollectible Accounts (904)	255	72
Miscellaneous Customer Accounts Expenses (905)		73
<b>Total Customer Accounts Expenses</b>	<b>62,150</b>	
<b>SALES EXPENSES</b>		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)	19,462	76

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SALES EXPENSES</b>		
Miscellaneous Sales Expenses (916)		77
<b>Total Sales Expenses</b>	<u>19,462</u>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	60,190	78
Office Supplies and Expenses (921)	25,467	79
Administrative Expenses Transferred -- Credit (922)		80
Outside Services Employed (923)	8,465	81
Property Insurance (924)	2,029	82
Injuries and Damages (925)	14,920	83
Employee Pensions and Benefits (926)	71,764	84
Regulatory Commission Expenses (928)		85
Duplicate Charges -- Credit (929)		86
Miscellaneous General Expenses (930)	9,253	87
Rents (931)		88
Maintenance of General Plant (932)	16,485	89
<b>Total Administrative and General Expenses</b>	<u>208,573</u>	
<b>Total Operation and Maintenance Expenses</b>	<u><u>6,744,983</u></u>	

**TAXES (ACCT. 408 - ELECTRIC)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		165,232	<b>1</b>
Social Security		20,080	<b>2</b>
Wisconsin Gross Receipts Tax		16,965	<b>3</b>
PSC Remainder Assessment		9,518	<b>4</b>
Other (specify): NONE			<b>5</b>
<b>Total tax expense</b>		<b>211,795</b>	

**PROPERTY TAX EQUIVALENT (ELECTRIC)**

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Jefferson				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.225060				3
County tax rate	mills		5.353583				4
Local tax rate	mills		6.769393				5
School tax rate	mills		13.121978				6
Voc. school tax rate	mills		1.664642				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>27.134656</b>				10
Less: state credit	mills		1.776997				11
<b>Net tax rate</b>	mills		<b>25.357659</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>6.769393</b>				14
<b>Combined School Tax Rate</b>	mills		<b>14.786620</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>21.556013</b>				17
<b>Total Tax Rate</b>	mills		<b>27.134656</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.794409</b>				19
<b>Total tax net of state credit</b>	mills		<b>25.357659</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>20.144351</b>				21
Utility Plant, Jan. 1	\$	<b>9,703,255</b>	9,703,255				22
Materials & Supplies	\$	<b>164,203</b>	164,203				23
<b>Subtotal</b>	\$	<b>9,867,458</b>	<b>9,867,458</b>				24
Less: Plant Outside Limits	\$	<b>637,809</b>	637,809				25
<b>Taxable Assets</b>	\$	<b>9,229,649</b>	<b>9,229,649</b>				26
Assessment Ratio	dec.		0.888700				27
<b>Assessed Value</b>	\$	<b>8,202,389</b>	<b>8,202,389</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>20.144351</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>165,232</b>	<b>165,232</b>				30
Tax Equivalent per 1994 PSC Report	\$	163,536					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>165,232</b>					34

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>INTANGIBLE PLANT</b>		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>
<b>TRANSMISSION PLANT</b>		
Land and Land Rights (350)	0	25

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	311,855		34
Structures and Improvements (361)	0		35
Station Equipment (362)	2,286,429	494	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	1,286,940	13,715	38
Overhead Conductors and Devices (365)	1,074,502	9,598	39
Underground Conduit (366)	61,118		40
Underground Conductors and Devices (367)	1,356,233	104,201	41
Line Transformers (368)	1,205,305	38,107	42
Services (369)	508,746	29,959	43
Meters (370)	359,076	7,417	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	171,768	12,968	47
<b>Total Distribution Plant</b>	<b>8,621,972</b>	<b>216,459</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	15,751		48
Structures and Improvements (390)	166,092		49
Office Furniture and Equipment (391)	30,545	256	50
Computer Equipment (391.1)	70,812	3,147	51
Transportation Equipment (392)	240,686	6,302	52
Stores Equipment (393)	20,318		53
Tools, Shop and Garage Equipment (394)	64,243	4,625	54
Laboratory Equipment (395)	30,925		55
Power Operated Equipment (396)	54,178		56
Communication Equipment (397)	12,288	275	57

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			311,855 34
Structures and Improvements (361)			0 35
Station Equipment (362)			2,286,923 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	9,217		1,291,438 38
Overhead Conductors and Devices (365)	5,617		1,078,483 39
Underground Conduit (366)			61,118 40
Underground Conductors and Devices (367)	17,197		1,443,237 41
Line Transformers (368)	35,512		1,207,900 42
Services (369)	1,314		537,391 43
Meters (370)	6,840		359,653 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	5,820		178,916 47
<b>Total Distribution Plant</b>	<b>81,517</b>	<b>0</b>	<b>8,756,914</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			15,751 48
Structures and Improvements (390)			166,092 49
Office Furniture and Equipment (391)			30,801 50
Computer Equipment (391.1)	3,056		70,903 51
Transportation Equipment (392)	12,241		234,747 52
Stores Equipment (393)			20,318 53
Tools, Shop and Garage Equipment (394)	3,624		65,244 54
Laboratory Equipment (395)			30,925 55
Power Operated Equipment (396)			54,178 56
Communication Equipment (397)	546		12,017 57

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>GENERAL PLANT</b>		
Miscellaneous Equipment (398)	0	58
Other Tangible Property (399)	0	59
<b>Total General Plant</b>	<b>705,838</b>	<b>14,605</b>
<b>Total utility plant in service directly assignable</b>	<b>9,327,810</b>	<b>231,064</b>
<u>Common Utility Plant Allocated to Electric Department</u>	0	60
 <b>Total utility plant in service</b>	 <b>9,327,810</b>	 <b>231,064</b>

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>19,467</b>	<b>0</b>	<b>700,976</b>
<b>Total utility plant in service directly assignable</b>	<b>100,984</b>	<b>0</b>	<b>9,457,890</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>100,984</b>	<b>0</b>	<b>9,457,890</b>

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>
<b>STEAM PRODUCTION PLANT</b>			
Structures and Improvements (311)	0		1
Boiler Plant Equipment (312)	0		2
Engines and Engine Driven Generators (313)	0		3
Turbogenerator Units (314)	0		4
Accessory Electric Equipment (315)	0		5
Miscellaneous Power Plant Equipment (316)	0		6
<b>Total Steam Production Plant</b>	<b>0</b>		<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Structures and Improvements (331)	0		7
Reservoirs, Dams and Waterways (332)	0		8
Water Wheels, Turbines and Generators (333)	0		9
Accessory Electric Equipment (334)	0		10
Miscellaneous Power Plant Equipment (335)	0		11
Roads, Railroads and Bridges (336)	0		12
<b>Total Hydraulic Production Plant</b>	<b>0</b>		<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
Structures and Improvements (341)	0		13
Fuel Holders, Producers and Accessories (342)	0		14
Prime Movers (343)	0		15
Generators (344)	0		16
Accessory Electric Equipment (345)	0		17
Miscellaneous Power Plant Equipment (346)	0		18
<b>Total Other Production Plant</b>	<b>0</b>		<b>0</b>
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		19
Station Equipment (353)	0		20
Towers and Fixtures (354)	0		21
Poles and Fixtures (355)	0		22
Overhead Conductors and Devices (356)	0		23
Underground Conduit (357)	0		24
Underground Conductors and Devices (358)	0		25

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					0	19
353					0	20
354					0	21
355					0	22
356					0	23
357					0	24
358					0	25

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)	0			<b>26</b>
<b>Total Transmission Plant</b>	<b>0</b>		<b>0</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	0			<b>27</b>
Station Equipment (362)	771,214	2.86%	65,399	<b>28</b>
Storage Battery Equipment (363)	0			<b>29</b>
Poles, Towers and Fixtures (364)	443,926	4.63%	59,689	<b>30</b>
Overhead Conductors and Devices (365)	393,106	4.63%	49,842	<b>31</b>
Underground Conduit (366)	17,913	2.50%	1,528	<b>32</b>
Underground Conductors and Devices (367)	324,642	3.33%	46,611	<b>33</b>
Line Transformers (368)	288,181	3.03%	36,560	<b>34</b>
Services (369)	239,205	5.00%	26,153	<b>35</b>
Meters (370)	128,964	3.33%	11,967	<b>36</b>
Installations on Customers' Premises (371)	0			<b>37</b>
Leased Property on Customers' Premises (372)	0			<b>38</b>
Street Lighting and Signal Systems (373)	145,641	4.00%	7,014	<b>39</b>
<b>Total Distribution Plant</b>	<b>2,752,792</b>		<b>304,763</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	79,368	3.33%	5,531	<b>40</b>
Office Furniture and Equipment (391)	16,802	7.69%	2,359	<b>41</b>
Computer Equipment (391.1)	55,038	14.29%	10,125	<b>42</b>
Transportation Equipment (392)	208,439	18.00%	15,816	<b>43</b>
Stores Equipment (393)	12,073	4.00%	813	<b>44</b>
Tools, Shop and Garage Equipment (394)	42,583	10.00%	6,474	<b>45</b>
Laboratory Equipment (395)	16,967	10.00%	3,093	<b>46</b>
Power Operated Equipment (396)	58,980	10.00%		<b>47</b>
Communication Equipment (397)	7,960	8.33%	1,012	<b>48</b>
Miscellaneous Equipment (398)	0			<b>49</b>
Other Tangible Property (399)	0			<b>50</b>
<b>Total General Plant</b>	<b>498,210</b>		<b>45,223</b>	
<b>Total accum. prov. directly assignable</b>	<b>3,251,002</b>		<b>349,986</b>	

# ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	0	
361					0	27
362		329			836,284	28
363					0	29
364	9,217	4,721	964		490,641	30
365	5,617	5,956	608		431,983	31
366					19,441	32
367	17,197	595	394		353,855	33
368	35,512		60	(6,096)	283,193	34
369	1,314	1,618			262,426	35
370	6,840				134,091	36
371					0	37
372					0	38
373	5,820	1,140	1,362		147,057	39
	81,517	14,359	3,388	(6,096)	2,958,971	
390					84,899	40
391					19,161	41
391.1	3,056				62,107	42
392	12,241				212,014	43
393					12,886	44
394	3,624				45,433	45
395					20,060	46
396				(4,802)	54,178	47
397	546				8,426	48
398					0	49
399					0	50
	19,467	0	0	(4,802)	519,164	
	100,984	14,359	3,388	(10,898)	3,478,135	

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>
Common Utility Plant Allocated to Electric Department	0		51
<b>Total accum. prov. for depreciation</b>	<b><u>3,251,002</u></b>		<b><u>349,986</u></b>

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	100,984	14,359	3,388	(10,898)	3,478,135

**TRANSMISSION AND DISTRIBUTION LINES**

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
<b>Primary Distribution System Voltage(s) -- Urban</b>			
2.4/4.16 kV (4kV)	-1.49	27.00	<b>1</b>
7.2/12.5 kV (12kV)			<b>2</b>
14.4/24.9 kV (25kV)	0.95	21.54	<b>3</b>
<b>Other:</b>			
NONE			<b>4</b>
<b>Primary Distribution System Voltage(s) -- Rural</b>			
2.4/4.16 kV (4kV)	0.00	8.91	<b>5</b>
7.2/12.5 kV (12kV)			<b>6</b>
14.4/24.9 kV (25kV)	0.00	3.39	<b>7</b>
<b>Other:</b>			
NONE			<b>8</b>
<b>Transmission System</b>			
34.5 kV			<b>9</b>
69 kV			<b>10</b>
115 kV			<b>11</b>
138 kV			<b>12</b>
<b>Other:</b>			
NONE			<b>13</b>

**RURAL LINE CUSTOMERS**

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers	5	3
<b>Total</b>	<b>5</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	23	7
Nonfarm	301	8
<b>Total</b>	<b>324</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm		11
Nonfarm	2	12
<b>Total</b>	<b>2</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>326</b>	<b>14</b>

**MONTHLY PEAK DEMAND AND ENERGY USAGE**

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	25,484	Monday	01/11/1999	13:00	14,755
February	02	24,624	Friday	02/12/1999	11:00	13,302
March	03	24,192	Monday	03/08/1999	11:00	14,605
April	04	24,518	Thursday	04/22/1999	11:00	13,471
May	05	24,146	Wednesday	05/05/1999	11:00	13,735
June	06	29,088	Thursday	06/10/1999	16:00	14,202
July	07	30,344	Friday	07/30/1999	11:00	16,570
August	08	27,892	Friday	08/27/1999	14:00	15,387
September	09	28,022	Thursday	09/02/1999	15:00	14,257
October	10	24,349	Wednesday	10/27/1999	11:00	14,508
November	11	24,495	Wednesday	11/24/1999	10:00	14,047
December	12	25,830	Monday	12/20/1999	19:00	14,661
<b>Total</b>		<b>312,984</b>				<b>173,500</b>

**System Name WPPI**

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

**Type of Reading Supplier**

15 minutes integrated WPPI

**ELECTRIC ENERGY ACCOUNT**

<b>Particulars (a)</b>		<b>kWh (000's) (b)</b>	
<b>Source of Energy</b>			
<b>Generation (excluding Station Use):</b>			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
<b>Total Generation</b>		<b>0</b>	7
Purchases		173,500	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	<b>0</b>	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	<b>0</b>	14
<b>Total Source of Energy</b>		<b>173,500</b>	15
<b>Disposition of Energy</b>			
Sales to Ultimate Consumers (including interdepartmental sales)		168,685	18
Sales For Resale			19
<b>Energy Used by the Company (excluding station use):</b>			20
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
<b>Total Used by Company</b>		<b>0</b>	23
<b>Total Sold and Used</b>		<b>168,685</b>	24
<b>Energy Losses:</b>			25
Transmission Losses (if applicable)			26
Distribution Losses		4,815	27
<b>Total Energy Losses</b>		<b>4,815</b>	28
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>		<b>2.7752%</b>	29
<b>Total Disposition of Energy</b>		<b>173,500</b>	30

**SALES OF ELECTRICITY BY RATE SCHEDULE**

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.  
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
<b>Residential Sales</b>				
RESIDENTIAL	RG-1	2,799	24,092	1
RURAL RESIDENTIAL	RG-1	281	3,121	2
<b>Total Sales for Residential Sales</b>		<b>3,080</b>	<b>27,213</b>	
<b>Commercial &amp; Industrial</b>				
COMMERICAL & INDEPARTMENTAL	CG-1	418	10,974	3
RURAL COMMERCIAL	CG-2	40	1,269	4
SMALL POWER & RURAL SMALL POWER	CP-1	25	7,849	5
LARGE POWER & RURAL LARGE POWER	CP-2	13	24,107	6
INDUSTRIAL POWER	CP-3	4	96,705	7
<b>Total Sales for Commercial &amp; Industrial</b>		<b>500</b>	<b>140,904</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET LIGHTING	MS-1	1	568	8
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>1</b>	<b>568</b>	
<b>Sales for Resale</b>				
NONE				9
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>3,581</b>	<b>168,685</b>	

**SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)**

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		1,430,507	18,896	<b>1,449,403</b>	<b>1</b>
		192,908	2,558	<b>195,466</b>	<b>2</b>
<b>0</b>	<b>0</b>	<b>1,623,415</b>	<b>21,454</b>	<b>1,644,869</b>	
		735,791	7,612	<b>743,403</b>	<b>3</b>
		86,582	1,002	<b>87,584</b>	<b>4</b>
26,726		440,744	6,181	<b>446,925</b>	<b>5</b>
59,313	65,095	1,135,463	16,473	<b>1,151,936</b>	<b>6</b>
185,186	199,515	3,694,153	62,217	<b>3,756,370</b>	<b>7</b>
<b>271,225</b>	<b>264,610</b>	<b>6,092,733</b>	<b>93,485</b>	<b>6,186,218</b>	
		62,524	294	<b>62,818</b>	<b>8</b>
<b>0</b>	<b>0</b>	<b>62,524</b>	<b>294</b>	<b>62,818</b>	
				<b>0</b>	<b>9</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>271,225</b>	<b>264,610</b>	<b>7,778,672</b>	<b>115,233</b>	<b>7,893,905</b>	

**PURCHASED POWER STATISTICS**

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

<b>Particulars</b>	<b>(b)</b>	<b>(c)</b>	
<b>(a)</b>			
Name of Vendor	WPPI		1
Point of Delivery	JEFFERSON		2
Type of Power Purchased (firm, dump, etc.)	FIRM		3
Voltage at Which Delivered	138000		4
Point of Metering	CRAWFISH SUB		5
Total of 12 Monthly Maximum Demands -- kW	312,984		6
Average load factor	75.9359%		7
Total Cost of Purchased Power	6,141,701		8
Average cost per kWh	0.0354		9
On-Peak Hours (if applicable)			10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b> <b>Off-peak</b>
January	6,627	8,128	12
February	6,433	6,869	13
March	7,256	7,349	14
April	6,755	6,715	15
May	6,273	7,462	16
June	6,979	7,222	17
July	7,507	9,063	18
August	7,503	7,884	19
September	6,837	7,420	20
October	6,749	7,758	21
November	6,711	7,336	22
December	7,197	7,464	23
<b>Total kWh (000)</b>	<b>82,827</b>	<b>90,670</b>	24
			25
			26
			27
	<b>(d)</b>	<b>(e)</b>	28
Name of Vendor			29
Point of Delivery			30
Voltage at Which Delivered			31
Point of Metering			32
Type of Power Purchased (firm, dump, etc.)			33
Total of 12 Monthly Maximum Demands -- kW			34
Average load factor			35
Total Cost of Purchased Power			36
Average cost per kWh			37
On-Peak Hours (if applicable)			38
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b> <b>Off-peak</b>
January			40
February			41
March			42
April			43
May			44
June			45
July			46
August			47
September			48
October			49
November			50
December			51
<b>Total kWh (000)</b>			52

**PRODUCTION STATISTICS TOTALS**

<b>Particulars (a)</b>	<b>Total (b)</b>	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
<b>Load Factor</b>		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
<b>Cost per kWh of Net Generation (\$)</b>		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
<b>Total kWh (000)</b>	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

**PRODUCTION STATISTICS**

<b>Particulars (a)</b>	<b>Plant (b)</b>	<b>Plant (c)</b>	<b>Plant (d)</b>	<b>Plant (e)</b>
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NONE

**STEAM PRODUCTION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.  
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Boilers</b>							
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Rated Steam Pressure (lbs.) (d)</b>	<b>Rated Steam Temp. F. (e)</b>	<b>Type (f)</b>	<b>Fuel Type and Firing Method (g)</b>	<b>Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)</b>
NONE							1
<b>Total</b>							<u><u>0</u></u>

**INTERNAL COMBUSTION GENERATION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.  
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Prime Movers</b>						
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Type (Recip. or Turbine) (d)</b>	<b>Manufacturer (e)</b>	<b>RPM (f)</b>	<b>Rated HP Each Unit (g)</b>
NONE						1
<b>Total</b>						<u><u>0</u></u>

**STEAM PRODUCTION PLANTS (cont.)**

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
Total				0	0	0	0	0

1

**INTERNAL COMBUSTION GENERATION PLANTS (cont.)**

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

**HYDRAULIC GENERATING PLANTS**

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

**HYDRAULIC GENERATING PLANTS (cont.)**

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

**SUBSTATION EQUIPMENT**

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation				(f)
	(b)	(c)	(d)	(e)	
Name of Substation	CRAWFISH	EAST	MAIN	SOUTH	1
Voltage--High Side	138,000	24,900	24,900	24,900	2
Voltage--Low Side	25	2	2	2	3
Num. Main Transformers in Operation	1	1	1	1	4
Capacity of Transformers in kVA	48,000	5,000	4,125	5,000	5
Number of Spare Transformers on Hand					6
15-Minute Maximum Demand in kW					7
Dt and Hr of Such Maximum Demand					8
					9
Kwh Output					10

**SUBSTATION EQUIPMENT (continued)**

Particulars (g)	Utility Designation				(l)
	(h)	(i)	(j)	(k)	
Name of Substation					16
Voltage--High Side					17
Voltage--Low Side					18
Num. of Main Transformers in Operation					19
Capacity of Transformers in kVA					20
Number of Spare Transformers on Hand					21
15-Minute Maximum Demand in kW					22
Dt and Hr of Such Maximum Demand					23
					24
Kwh Output					25

**SUBSTATION EQUIPMENT (continued)**

Particulars (m)	Utility Designation				(r)
	(n)	(o)	(p)	(q)	
Name of Substation					31
Voltage--High Side					32
Voltage--Low Side					33
Num. of Main Transformers in Operation					34
Capacity of Transformers in kVA					35
Number of Spare Transformers on Hand					36
15-Minute Maximum Demand in kW					37
Dt and Hr of Such Maximum Demand					38
					39
Kwh Output					40

**ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	4,152	970	60,603	1
Acquired during year	194	35	2,538	2
<b>Total</b>	<b>4,346</b>	<b>1,005</b>	<b>63,141</b>	<b>3</b>
Retired during year	171	65	2,623	4
Sales, transfers or adjustments increase (decrease)	(1)	(6)	(1,813)	5
<b>Number end of year</b>	<b>4,174</b>	<b>934</b>	<b>58,705</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	3,890	747	39,023	8
In utility's use	36	13	6,815	9
Inactive transformers on system			0	10
Locked meters on customers' premises				11
In stock	248	174	12,867	12
<b>Total end of year</b>	<b>4,174</b>	<b>934</b>	<b>58,705</b>	<b>13</b>

**STREET LIGHTING EQUIPMENT**

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

<b>Particulars (a)</b>	<b>Watts (b)</b>	<b>Number Each Type (c)</b>	<b>kWh Used Annually (d)</b>	
<b>Street Lighting Non-Ornamental</b>				
Mercury Vapor	250	16	22,520	<b>1</b>
Sodium Vapor	100	247	123,050	<b>2</b>
Sodium Vapor	150	16	11,406	<b>3</b>
Sodium Vapor	250	65	81,876	<b>4</b>
Sodium Vapor	400	13	22,828	<b>5</b>
<b>Total</b>		<b>357</b>	<b>261,680</b>	
<b>Ornamental</b>				
Mercury Vapor	250	4	1,024	<b>6</b>
Sodium Vapor	70	28	18,002	<b>7</b>
Sodium Vapor	100	193	87,854	<b>8</b>
Sodium Vapor	150	7	5,932	<b>9</b>
Sodium Vapor	250	118	100,185	<b>10</b>
Sodium Vapor	400	14	30,734	<b>11</b>
<b>Total</b>		<b>364</b>	<b>243,731</b>	
<b>Other</b>				
Other	67	271	62,529	<b>12</b>
<b>Total</b>		<b>271</b>	<b>62,529</b>	

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## **ELECTRIC OPERATING SECTION FOOTNOTES**

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### **Electric Utility Plant in Service (Page E-06)**

Acct. #367 - Additions included electric extensions for new Middle School,  
Industrial Park and several new subdivisions.

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